

SECTION 583: AUDIT CORRECTION SLIP

1. Purpose. The purposes of the AUDIT CORRECTION SLIP are:
  - (a) To document discrepancies detected during the course of examining a voucher.
  - (b) To explain the action taken by the Department of Accounting and General Services (DAGS), Accounting Division, Pre-Audit Branch with regard to the erroneous voucher.
  - (c) To inform departments and agencies as to what action they must take in order to correct the situation.
  - (d) To serve as a record of formal audit correction activity, for use of various management purposes such as workload review and performance evaluation.
2. Prepared By. DAGS Pre-Audit Branch.
3. Frequency. As required.
4. Distribution.
  - (a) Copy #1 - To department or agency originating the voucher in question.
  - (b) Copy #2 - DAGS Pre-Audit Branch.

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SECTION 583: AUDIT CORRECTION SLIP

| ITEM<br>NO. | DATA AND DATA EXPLANATIONS  |
|-------------|---|
| ①           | (DATE) - The date when the AUDIT CORRECTION SLIP was prepared.  |
| ②           | TO: - The name of the organization or person to whom the AUDIT CORRECTION SLIP is addressed.  |
| ③           | ATTENTION: - The name of the person to whom the AUDIT CORRECTION SLIP is directed.  |
| ④           | RE: YOUR SUMMARY WARRANT VOUCHER NO. - The department SWV number of the voucher in question.  |
| ⑤           | _____ - A check mark (✓) in any of the spaces indicates that the particular explanation or action is applicable.                          |
| ⑥           | ...CHANGE FROM \$_____ - The original amount of the voucher.  |
| ⑦           | TO \$_____ - The adjusted amount of the voucher as finally approved for payment.  |
| ⑧           | REASON: - The reason for adjusting the amount of the voucher.   |
| ⑨           | DELETED ITEM IS HELD PENDING _____ - The reason for retaining the item that was rejected by DAGS Accounting Division (Pre-Audit Branch).  |
| ⑩           | ACCOUNT CLASSIFICATION CHANGED AS FOLLOWS:_____ - Adjustment(s) required with respect to charging the proper accounts.                    |
| ⑪           | OTHER_____ - Other reason(s) for adjusting the SWV which may not be conveniently explained in the items above.                            |
| ⑫           | INSUFFICIENT FUNDS IN ACCOUNT - The account symbol of the account which has insufficient funds.   |
| ⑬           | PAYEE NO. _____ - The LINE NUMBER that identifies the payee on the voucher not supported by purchase order or other purchasing authority. |
| ⑭           | INVOICE NO. _____ - The number of the invoice that is not supported by a purchase order or other purchasing authority.                    |
| ⑮           | PAYEE NO. _____ - The LINE NUMBER that identifies the payee on the voucher not supported by invoice or other supporting document.         |

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| ITEM NO. | DATA AND DATA EXPLANATIONS  |
|----------|---|
| (16)     | OTHER: _____ - Other reason(s) for returning the SWV to the originating department or agency, which cannot be conveniently explained in the items above.                    |
| (17)     | THE ABOVE ADJUSTMENTS WERE DISCUSSED WITH - The name of the person at the voucher originating department or agency with whom the adjustment of the SWV was discussed.       |
| (18)     | IN THE VOUCHERING AGENCY ON _____ - The date when the discussion on Item (17) occurred.   |
| (19)     | INSTRUCTIONS TO THE PRE-AUDIT BRANCH WERE: - The instructions given to the Pre-Audit Branch by the voucher originating department or agency with respect to the adjustment. |
| (20)     | _____ - Other actions taken with respect to the vouchering question which cannot be conveniently explained in the items above.  |
| (21)     | EXAMINING - The signature or initials of the DAGS Pre-Audit Branch clerk who examined the voucher in question.  |
| (22)     | SUPERVISOR - The signature of the DAGS Pre-Audit Branch supervisor or his designated representative.  |

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## SECTION 583: AUDIT CORRECTION SLIP

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|---|------------------|
| Pre-Audit Branch, Accounting Division<br>Department of Accounting and General Services                          |                  |
| AUDIT CORRECTION SLIP   |                  |
| (1)<br>(date)   |                  |
| To: (2)   |                  |
| Attention: (3)  |                  |
| RE: Your Summary Warrant Voucher No. (4)  |                  |
| (5) Subject Summary Warrant Voucher has been adjusted and approved for payment as follows:                      |                  |
| (6) Total of Summary Warrant Voucher changed from \$ (6)  | to \$ (7)        |
| Reason: (8)   |                  |
| Deleted item is returned herewith; if resubmitted for payment, cover with a subsequent Summary Warrant Voucher. |                  |
| Deleted item is held pending (9)  |                  |
| Account classification changed as follows: (10)   |                  |
| Other (11)  |                  |
| (5) Subject Summary Warrant Voucher is returned herewith for the following reason(s):                           |                  |
| (5) Not certified by proper official  |                  |
| Not approved by department head   |                  |
| Insufficient funds in account (12)  |                  |
| Not supported by purchase order or other purchasing authority, with regard to:                                  |                  |
| Payee No. (13)  | Invoice No. (14) |
| Not supported by invoice or other supporting document, with regard to:  |                  |
| Payee No. (15)  |                  |
| Other: (16)   |                  |
| (5) The above adjustments were discussed with (17)  |                  |
| in the vouchersing agency on (18)   |                  |
| Instructions to the Pre-Audit Branch were: (19)   |                  |
| 8   |                  |
| (5) 197 (20)  |                  |
| 1   |                  |
| PRE-AUDIT BRANCH  |                  |
| (21)  | Examining        |
| (22)  | Supervisor       |

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